

STATE BOARD OF EQUALIZATION
REDEVELOPMENT PROJECTS

REQUIREMENTS FOR STATEMENTS, BOUNDARY DESCRIPTIONS, MAPS
and SCHEDULE OF PROCESSING FEES

Sections 33327, 33328, 33328.3, 33375 and 33457, Health and Safety Code.

Effective December 2, 1998

1. **GENERAL APPLICATION.** All statutory references herein refer to the Health and Safety Code. The preparation of the report required by Section 33328 or 33328.3, will not commence until the filing is accepted. Written notice of acceptance will be provided by the State Board of Equalization.
 - A. The effective date for a redevelopment project must be on or before August 20 of the year in which the base year values are to be valid.
 - B. Following the adoption of the redevelopment plan, or the amendment of a redevelopment plan, copies of the recorded documents shall be transmitted to the county tax officials and the State Board of Equalization within 30 days (Sections 33327, 33375, 33457).
 - C. Adopted redevelopment plans must be filed on or before **December 1 of the year immediately preceding** the year in which the assessments or taxes are to be levied.
 - D. Please mail all filings and amendments to: **Tax Area Services Section, State Board of Equalization, 450 N Street, MIC: 59, P.O. Box 942879, Sacramento, CA 94279-0059.** Inquiries concerning these requirements should be sent to: Mr. David J. Martin or call (916) 322-7185; or Fax (916) 327-4251.
 - E. All fees shall accompany the statements.
 - F. The maps filed pursuant to Section 33327 serve a dual purpose. First, they are transmitted by us to the public utility companies whose property is assessed by the Board. It is most important that the relationship of project boundaries with streets is clearly and accurately delineated on the maps. Because of this, the accuracy of the base year assessed values will be directly related to the quality of the maps sent to us. Secondly, the same maps can be used for filing under Section 33375, when they will be used in conjunction with the geographic description to delineate the project boundaries on the Board's tax-rate area maps. This map work makes possible the automatic derivation of subsequent changes in assessed values for tax increment funding purposes as a by-product of future assessment rolls.
2. **BOUNDARY DESCRIPTIONS, STATEMENTS AND MAPS:** Upon completion of the initial processing, all filed documents are microfilmed and then destroyed. Any document that will not produce a readable photographic image shall be rejected and returned to the applicant for replacement.

It is strongly recommended that maps be submitted in electronic/digital format. Refer to Item 2.D below.

ALL DOCUMENTS SHALL CONFORM TO ITEMS 2.A.1 THROUGH 2.C.15 BELOW WITHOUT EXCEPTION.

- A. **WRITTEN GEOGRAPHIC DESCRIPTIONS OF JURISDICTIONAL BOUNDARY CHANGES:**
Items 1 through 8 shall apply to all documents pursuant to Section 33327, Health and Safety Code.

Tax Area Services is not involved in issues related to property ownership. Descriptions of territory that are required in the filing process with the State Board of Equalization are used to establish geodetic position and are not intended to establish property ownership in a court of law. Subdivision maps, assessor's maps and deeds are not on file with the State Board of Equalization, nor are such documents readily available to its staff in Sacramento where all processing at the state level is performed. Boundary descriptions that merely cite recorded documents or refer to assessor's parcels are of very limited value to the Board's cartographic staff and shall be rejected (see Items 2.A.1, 2.A.2 and 2.A.5 below).

- (1) Every written geographic description must be self-sufficient within itself without the necessity of reference to any extraneous document. A boundary description that relies solely on the use of

secondary references shall be cause for rejection. The cartographic staff must be able to plot the boundaries from the written description. Example:

Unacceptable: "...thence northerly to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds..."

Acceptable: "...thence North $1^{\circ} 18'56''$ West a distance of 150' to the southwest corner of that certain property recorded in Book 12, Page 15 of Recorded Deeds..."

- (2) The written geographic description shall be expressed as either a bearings and distances description, or as a specific parcel description in sectionalized land (e.g., the SW 1/4 of Section 22, T1N, R1W). When the description is by metes and bounds, all courses shall be numbered and described with bearings and distances written in a consistent clockwise direction. All courses required to close the traverse of the subject territory shall be stated. All curves shall be described by direction of concavity. Delta, arc length, chord and radius, including radial bearing for all points of non-tangency, shall be listed.
- (3) The written geographic description shall be a document separate from any maps.
- (4) The written description shall be of the subject territory only. If the subject territory is an amendment to a redevelopment plan, and a complete description of the redevelopment plan is filed, that portion of the subject territory shall be clearly identified in a separate document.
- (5) The geographic description shall have a point of beginning referenced to a known major geographic position. (*Example: section corners, intersection of street or road centerlines, intersection of street centerline and city, county or district boundary at time of filing, etc.*) A point of beginning that is tied to a fence post, tree or pipe in the ground is not considered a major geographic position. A point of beginning that refers only to a tract map, a subdivision map or a recorded survey map will be rejected. It is preferred that the point of beginning be the point of departure from an existing redevelopment boundary (when applicable).
- (6) **Effective January 1, 2000**, the point of beginning shall be described by the California State Plane Coordinate System, 1983 datum (see Item 2.B.5 below).
- (7) The written description shall state the acreage for each separate single area (see Section 3 for a definition of single area), and the combined total acreage of subject territory.
Example: "Area A containing x.xx acres, Area B containing x.xx acres: Total computed acreage containing xx.xx acres more or less."
- (8) The centerline of a railroad right-of-way shall not be used to define the boundary of a redevelopment project. An exception will be granted if an existing political boundary (city or district boundary) lies on such a centerline.

B. STATEMENTS:

- (1) The statement shall be in the form and style shown on page 6. This form of statement is also designed to satisfy the requirements in Section 33328 with respect to the selection of the base year assessment roll.

C. MAPS: *Items 1 through 15 shall apply to all map documents pursuant to Section 33327, Health and Safety Code.*

- (1) All maps shall be professionally drawn or copied. Rough sketches or pictorial drawings will be rejected. Assessor parcel maps will not be accepted as a substitute for the project map.
- (2) Every map shall bear a scale and a north arrow. Every map shall be of a sufficient size to allow Tax Area Services to plot the boundary without difficulty. **Reduced maps are not acceptable and will be rejected.** Every map shall be of a scale common to the industry. All lettering and numbing on the map must be legible.
- (3) A vicinity map shall be included.

- (4) The point of beginning shall be clearly shown on the map and referenced to a known geographic point (see Item 2.A.5 above.)
- (5) **Effective January 1, 2000**, every boundary description and map shall contain a minimum of four geodetic control points that are referenced to the California State Plane Coordinate System, 1983 datum (see Item 2.A.6 above).

Acceptable control points: Section corners, section 1/4 corner, section centerpoints; the intersection of street, road, or highway centerlines

Unacceptable control points: Reference to a recorded deed, recorded survey or tract map. A tie to an insignificant monument that can change, move or erode over time (*Example: fence posts, marks on trees, etc.*).

- (6) All dimensions needed to plot the boundaries must be given on the map of the subject territory. Each map shall have numbered courses matching the written geographic description. All courses shall be numbered and described with bearings and distances written in a consistent clockwise direction. All courses required to close the traverse of the subject territory shall be drawn. All curves shall be described by direction of concavity. Delta, arc length, chord, and radius, including radial bearing for all points of non-tangency, shall be listed. Index tables may be utilized.
- (7) Every map must clearly indicate all existing streets, roads and highways within and adjacent to the subject territory, together with the current names of these thoroughfares. The relationship of the subject territory to street rights-of-ways and street centerlines must be clearly indicated. Other pertinent physical features should be included. Do not include topographic contour or elevation lines unless they are specifically called out in the geographic description.
- (8) The boundaries of the subject territory shall be distinctively delineated on the map without obliterating any essential geographic or political features. The boundaries of the subject territory shall be the most predominant line on the map. Boundary lines that are delineated by a line that exceeds 1.5 millimeter in width shall be rejected. The use of graphic tape or broad tip marking pens to delineate the boundary is not acceptable.
- (9) All parcels within the subject territory that touch the new boundary shall be clearly labeled with the assessors parcel number. Interior parcels that do not touch the exterior boundary need not be identified.
- (10) If the subject territory has interior islands of exclusion, or the boundary has a peninsula of exclusion (or inclusion), that area(s) shall be shown enlarged in a marginal sketch. This sketch shall be of sufficient size and scale to allow Tax Area Services to plot the boundary without difficulty. The parcels in the sketch that touch the boundary shall be clearly labeled with the assessor parcel numbers.
- (11) When it is necessary to use more than one map sheet to show the boundaries of the subject territory, the sheet size shall be uniform. A small key map giving the relationship of the several sheets shall be furnished. Match lines between adjoining sheets shall be used. While the geography on adjoining sheets may overlap, the project boundaries must stop at the match lines. Tax Area Services has standardized on the D size (24" x 36") map sheet, but will accept larger or smaller map sizes depending on the size and complexity of the individual single area.
- (12) Maps of the subject territory shall be drawn to these standard minimum scales:

(For a multiple-area filing, the size and complexity of each single area should govern the map scale.)

Acreage within	Minimum
<u>Project Area</u>	<u>Map Scales</u>
1 - 40 acres	1" = 100'
41 - 2000 acres	1" = 200'
201 - 1000 acres	1" = 400' or 1" = 800'
over 1001 acres	1" = 800' or 1" = 1200'

- (13) If any segment of the boundary is shorter than 1/40 of the map scale (i.e., 10 feet on a 1" = 400' scale map), that segment should be shown enlarged in a marginal sketch.
- (14) Redevelopment agencies filing pursuant to Health and Safety Code Section 33327 shall send one copy of the map of the proposed or amended project area boundaries to county taxing agency officials. The redevelopment agency shall furnish the State Board of Equalization with an unfolded reproducible map (sepia or duplicate tracing).
- (15) If the proposed boundaries are amended prior to final adoption, a revised sepia shall be filed. The county officials designated in Section 33327 shall also be furnished with revised maps.

D. ELECTRONIC/DIGITAL MAPS: *It is strongly recommended that all maps submitted to the State Board of Equalization be filed in electronic/digital form.*

- (1) Media: 3.5" diskette, double sided high density (1.44 mg). Please use separate disks for each filing. The diskette shall have an adhesive label applied that states:
 - (a) the agency and/or special district submitting the map
 - (b) name of the project/short title
 - (c) number of diskettes for the filing
 - (d) county name(s)
- (2) File Format: Tax Area Services will only accept files in AutoCAD .dwg format. Drawings shall be in vector format only. Raster files, raster-vector hybrid, tiff, .pcx, .eps or any other drawing formats will be rejected. Tax Area Services will not accept a print file.
- (3) Compressed Files: Tax Area Services will only accept files that have used PKZIP as the compression tool or is compressed as a self-extracting file. A copy of PKUNZIP must be included on the diskette. It is preferred that uncompressed files be sent.
- (4) Required files: The diskette shall contain only the following files
 - (a) map/drawing file(s)
 - (b) ASCII text file labeled "read_me.txt" listing the name, address and phone number of the agency/special district; county name, city name (if applicable), project/short title of the action; name, address and phone number of office that prepared the map file; list of files on individual diskettes (if more than one diskette is sent for the action), California State Plane Coordinate System zone and datum (NAD '83 or '27) and any other pertinent data that relates to the map files only. Please be brief.
 - (c) PKUNZIP if the drawing is a compressed file
- (5) Contents of map files: Maps that are filed electronically shall conform to the same requirements for a manually drawn map as described in this document (Items 3.b.1 through 3.b.14).
- (6) Plotting: The map must be plot ready without requiring any additional work by the Tax Area Services staff. The maps will be plotted out and shared with other departments and agencies in paper format. **Digital information will not be shared without the permission of the applicant.** The map drawing file shall have the same appropriate borders, legends, title blocks, signature block and any necessary information that is required for a manually drawn map. Sheet size and plotting scale shall be listed in the "read_me.txt" file.
- (7) Scale: The drawing shall be at real-world scale.
- (8) Line types: All line types shall be continuous with the exception of street centerlines.
- (9) Layers: The drawing file(s) shall contain, but not limited to, the following three layers:
 - (a) Boundary: The complete perimeter boundary of the subject territory. Any portion of the boundary coterminous to an existing boundary shall be drawn. The boundary shall be drawn as a closed figure. If the subject territory is an amendment to an existing redevelopment plan, a segment of the existing boundary sufficient to establish the relationship of the subject territory

to the existing boundary shall be drawn. This shall apply to both contiguous and non-contiguous relationships to the existing boundary.

- (b) **Backgrnd:** All line work to delineate existing lot lines and other pertinent physical features (rivers, streams, canals, etc.) within and adjacent to the subject territory; centerlines for all streets, roads, highways, including dimensions and labels, directly relating to the perimeter boundary of the subject territory. Right-of-way for all streets, roads, highways, including dimensions and labels, directly relating to the perimeter boundary of the subject territory. Township and Range and section lines with appropriate labels, use when applicable. This may be multiple layers if named appropriately. The vicinity map shall be on this layer.
- (c) **Border:** Borderlines, north arrow, scale, title blocks, signature block and all associated text.

3. PROCESSING FEES. The entire initial fee indicated on below shall accompany the Statement of Preparation. If the proposed project or amendment is terminated prior to formal adoption, the mapping portion of the initial fee will be refunded. A written notice of termination is required before a refund can be made. Please make checks payable to the State Board of Equalization.

- A. "Single area" means any separate geographical area regardless of ownership. A lot, a subdivision or a township could each be a "Single area". For the purpose of this schedule a geographical area which is divided into two or more parcels by a roadway, railroad right-of-way, river or stream shall be considered a "Single area". Separated geographic areas that are not contiguous to each other shall not be considered a "Single area". A "Single area" does not include two areas contiguous to an existing boundary but not to each other.
- B. "Contiguous" shall be defined as two polygons that share a common line segment.

4. SCHEDULE OF FEES: Use the table below. The initial fee shall be calculated as one base year calculation and project review per submittal plus separate fees for mapping after adoption each area separately.

Example:

Base year calculation: \$500 + 2 separate areas @ \$850 each. Total initial fee: \$2,200

A. ADDITIONAL BASE YEAR CALCULATION FEES.

- (1) If boundaries are changed after initial boundaries are filed, the additional fee shall equal the initial base year calculation fee.
- (2) If the base year value must be recalculated because the base year assessment roll as specified in Section 33670 is different than the one specified in the statement of preparation, the additional fee shall equal the initial base year calculation fee if it is necessary for the affected state assessees to reinventory their property. If a reinventory is not required, the additional fee shall equal one half of the initial base year calculation fee.

INITIAL FEE, SINGLE AREA PROJECT OR AMENDMENT

<u>ACREAGE WITHIN PROJECT OR AMENDMENT</u>	<u>BASE YEAR CALCULATION AND PROJECT REVIEW</u>	<u>MAPPING AFTER ADOPTION</u>		
Less than 1 acre	\$500	\$300	=	\$800
1 - 5	\$500	\$350	=	\$850
6 - 10	\$500	\$500	=	\$1,000
11 - 20	\$500	\$800	=	\$1,300
21 - 50	\$500	\$1,200	=	\$1,700
51 - 100	\$700	\$1,500	=	\$2,200
101 - 500	\$700	\$2,000	=	\$2,700
501 - 1,000	\$900	\$2,500	=	\$3,400
1,001 - 2,000	\$900	\$3,000	=	\$3,900
2,001 and above	\$900	\$3,500	=	\$4,400

**STATEMENT OF PREPARATION OF REDEVELOPMENT PLAN OR
AMENDED REDEVELOPMENT PLAN FOR**

 (Name of Project)

TO: Auditor, Assessor, Tax Collector of _____County, to all other affected taxing entities and to the State Board of Equalization.

Pursuant to Section 33327 of the California Health and Safety Code, you are hereby notified that the Redevelopment Agency of the (Name of city or county) is in the process of completing a redevelopment plan for the (Name of project). It is the intention of the Agency to complete said plan and to have it adopted pursuant to the California Community Redevelopment Law.

It is the intention of the Agency to use the (fiscal year) roll as the Base Year Assessment Roll for the allocation of taxes pursuant to Section 33670 of the Health and Safety Code.

Dated: _____

Redevelopment Agency of

(Name of city or county)

(Signature)

[] Initial Plan

Name

[] Amended Plan

Title

_____Number of Areas

_____Acreage of each Area

VL-52-0504F